

hands for the three preceding months, showing the sources of such receipts and the respective accounts for which such disbursements were made; and on the first day of July in each year he shall make a similar report covering the receipts and disbursements for the preceding year.

117b. The said Treasurer and Clerk shall at the expiration of each year of his term of office make a full settlement with the County Commissioners of all county taxes which it was his duty to collect from the collector as far as said taxes have been collected, and shall be allowed by the commissioners for all moneys allowed by them to the collectors for insolvencies and removals, and at the expiration of his term of office the said Treasurer and Clerk is directed and required to deliver to his successor in office all balances of collectible taxes due upon the levies which it was duty to collect from the collectors, and also to deliver to his successor all proceedings carried on to enforce the payment of taxes.

118. In November in the year nineteen hundred and ten, and in November in every second year thereafter the Circuit Court for Dorchester County or one of the judges thereof shall appoint a competent accountant to make a careful and thorough examination of the quarterly and yearly reports which the Treasurer of Dorchester County and Clerk is required to return to the County Commissioners and of such other accounts and matters connected with the office of the County Commissioners as the latter may direct. Said accountant shall be called the "Auditor of Taxes and Accounts in Dorchester County." Before he enters upon the discharge of the duties of his office the said Auditor before the Clerk of the said Court shall take and subscribe the oath of office, prescribed in Section 6 of Article 1 of the State Constitution, and he shall hold said office for two years from the first day of January following his appointment. For his services he shall receive such yearly salary as the County Commissioners may fix, and he shall be paid the same by the County Commissioners in two equal semi-annual installments on the fourth Wednesday of June and the fourth Wednesday of December, respectively, in every year. He shall report in writing to the County Commissioners the result of his examination without delay. In case of a vacancy in said office, the said court or one of the Judges thereof shall promptly fill the office for the unexpired portion of the term. L. Philip Skinner, who now holds said office, shall continue to hold the same until the first day of January, in the year 1911. The said auditor shall make as soon as practicable, and careful and thorough examination of the quarterly and yearly reports of Vernon S. Bradley, lately the Clerk, Treasurer Collector of